PART B - FEE(S) TRANSMITTAL

Complete and send this form, together with applicable fee(s), to: Mail Mail Stop ISSUE FEE

Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450 or Fax (571)-273-2885

INVESTICATIONS: This form should be used for transmitting the ISSUE FEE and PIBLICATION FEE (if required). Blocks I though 5 should be completed where propriate, All inhere correspondence including the Pransmitting of the Current or maintenance fees with the miled in the current correspondence dedicate as indicated unless corrected below or directed otherwise in Block 1, by (a) specifying a new correspondence address; and/or (b) indicating a separate "FEE ADDRESS" for maintenance fees or indifficulties.

CURRENT CORRESPONDENCE ADDRESS (Note: Use Block 1 for any change of address)

26119 7590 12/19/2008

KLAROUIST SPARKMAN LLP 121 S.W. SALMON STREET

SUITE 1600 PORTLAND, OR 97204 Note: A certificate of mailing can only be used for domestic mailings of the Fee(s) Transmittal. This certificate cannot be used for any other accompanying papers. Each additional paper, such as an assignment or formal drawing, must have its own certificate of mailing or transmission.

Certificate of Malling or Transmission

I hereby certify that hir Fe(s) Transmittal is being deposited with the United States Postal Service with sufficient postage for first class mail in an envelope addressed to the Mail Stop ISSUE FEE address above, or being facsimile transmitted to the USPTO (571) 273-2885, on the date indicated below.

(Depositor's name)
(Signature)
(Date)

APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/642,550	08/15/2003	Navcen Thumpudi	3382-65133	4585

TITLE OF INVENTION: MULTI-CHANNEL AUDIO ENCODING AND DECODING WITH MULTI-CHANNEL TRANSFORM SELECTION

APPLN. TYPE	SMALL ENTITY	ISSUE FEE DUE	PUBLICATION FEE DUE	PREV. PAID ISSUE FEE	TOTAL FEE(S) DUE	DATE DUE
nonprovisional	NO	\$1510	\$300	\$0	\$1810	03/19/2009
EXAMINER RIDER, JUSTIN W		ART UNIT	CLASS-SUBCLASS			
		2626	704-500000			
Address form PTO/SI	ondence address (or Cha B/122) attached. ication (or "Fee Address 2 or more recent) attach	nge of Correspondence * Indication form	or agents OR, alternativ	3 registered patent attorneyly, e firm (having as a membagent) and the names of u	er a 2	t Sparkman, LL
PLEASE NOTE: Un recordation as set fort (A) NAME OF ASSI	less an assignee is ident h in 37 CFR 3.11. Comp GNEE	ified below, no assigned pletion of this form is NC	THE PATENT (print or type data will appear on the port a substitute for filing an (B) RESIDENCE: (CITY	atent. If an assignee is in assignment. and STATE OR COUNT		ument has been filed for
	t Corporation		Redmond, V		on or other private group	entity Government
Toe following (ec(s) are submitted: Sauce Fee A check is enclosed. Pablication Fee (A) se mall entity discount permitted) Advance Order - 8 of Copies One of Copies Advance Order - 8 of Copies One of Copies Papparent of Fee(s) (Please first reapply any previously paid issue fee shewn above) A check is enclosed. Papparent to Fee(s) (Please first reapply any previously paid issue fee shewn above) A check is enclosed. Papparent to Fee(s) (Please first reapply any previously paid issue fee shewn above) A check is enclosed. Papparent to Fee(s) (Please first reapply any previously paid issue fee shewn above) A check is enclosed. A check is enclosed. Papparent of Fee(s) (Please first reapply any previously paid issue fee shewn above) A check is enclosed. A check is enclosed. A check is enclosed. Papparent of Fee(s) (Please first reapply any previously paid issue fee shewn above) A check is enclosed. A chec						
5. Change in Entity Sta	tus (from status indicato s SMALL ENTITY state		☐ b. Applicant is no lon	ger claiming SMALL EN	FITY status. See 37 CFR	i.27(g)(2).

NOTE: The Issue Fee and Publication Fee (if required) will not be accepted from anyone other than the applicant; a registered attorney or agent; or the assignee or other party in interest as shown by the records of the United States Patent and Trademark Office.

Authorized Signature Yones Typed or printed name __ Corv A Registration No.

This collection of information is required by 37 CFR 1311. The information is required to obtain or retain a benefit by the public which is to file (and by the USFTO to process an application). Confidentiality is governed by 35 USE 732 and 37 CFR 1.14. This collection is estimated to take 12 minutes to complete, including gathering, preparing, and the file of the complete of the

Under the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number